

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
TABLE OF CONTENTS
JUNE 30, 2015

	<u>Page</u>
Independent Auditors' Report	1 – 3
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statement	5 – 10
Regulatory Required Supplementary Information	
Summary of Expenditures - Actual and Budget	11
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	12
Supplemental General Fund	13
At Risk (4Yr Old) Fund	14
At Risk (K-12) Fund	15
Capital Outlay Fund	16
Driver Training Fund	17
Food Service Fund	18
Special Education Fund	19
Vocational Education Fund	20
KPERs Contribution Fund	21
Recreation Commission Fund	22
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	23
Gifts & Grants Fund	24
Contingency Reserve Fund	25
Textbook and Student Material Revolving Fund	26
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	27 – 28
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	29 – 30
Federal Award Information	
Schedule of Expenditures of Federal Awards	31



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITORS' REPORT

**Board of Education
South Barber Unified School District No. 255
Kiowa, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
South Barber Unified School District No. 255

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
South Barber Unified School District No. 255**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated August 6, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
September 16, 2015

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 2,036,788	\$ 2,036,788	\$ 0	\$ 197	\$ 197
Special Purpose Funds							
Supplemental General	15,470	0	698,989	687,344	27,115	63,122	90,237
At Risk (4Yr Old)	0	0	21,450	21,450	0	0	0
At Risk (K-12)	0	0	99,839	94,930	4,909	0	4,909
Capital Outlay	1,858,585	0	865,937	1,686,075	1,038,447	31,086	1,069,533
Driver Training	0	0	3,083	2,219	864	0	864
Food Service	55,000	0	171,887	171,887	55,000	0	55,000
Special Education	63,470	0	419,293	416,470	66,293	0	66,293
Vocational Education	0	0	130,507	130,507	0	0	0
KPERS Contribution	0	0	154,382	154,382	0	0	0
Recreation Commission	3,520	0	161,429	159,900	5,049	0	5,049
Federal Funds	(2,339)	0	67,445	66,253	(1,147)	182	(965)
Gifts and Grants	5,858	0	8,840	3,150	11,548	974	12,522
Contingency Reserve	142,424	0	58,105	0	200,529	0	200,529
Textbook and Student Material							
Revolving	31,212	0	10,574	1,498	40,288	134	40,422
District Activity Funds	59,474	0	89,521	73,817	75,178	0	75,178
	<u>\$ 2,232,674</u>	<u>\$ 0</u>	<u>\$ 4,998,069</u>	<u>\$ 5,706,670</u>	<u>\$ 1,524,073</u>	<u>\$ 95,695</u>	<u>\$ 1,619,768</u>

Composition of Cash:

Checking Accounts	\$ 1,647,092
Certificates of Deposit	127,260
	<u>1,774,352</u>
Agency Funds	(154,584)
	<u>\$ 1,619,768</u>

The notes to the financial statement are an integral part of this statement.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Barber Unified School District No. 255 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Kiowa, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 2 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$2,359,152 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 3 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:							Total
	At Risk (4Yr Old)	At Risk (K-12)	Driver Training	Food Service	Special Education	Vocational Education	Contingency Reserve	
Transfer from:								
General Fund	\$ 21,450	\$ 99,839	\$ 1,451	\$ 61,153	\$ 300,308	\$ 130,507	\$ 58,105	\$ 872,813
Supplemental	0	0	0	0	94,553	0	0	94,553
General Fund	\$ 21,450	\$ 99,839	\$ 1,451	\$ 61,153	\$ 394,861	\$ 130,507	\$ 58,105	\$ 767,366

Note 4 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 5 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$1,774,352 and the bank balance was \$1,985,254. The bank balance is held by two banks. Of the bank balance, \$352,003 was covered by depository insurance, and the remaining \$1,633,251 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$154,382. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 8 - Subsequent Events:

The District has evaluated subsequent events through September 16, 2015, the date which the financial statement were available to be issued.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 9 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 10 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on September 1 and March 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Capital				
Outlay Temporary Note				
Series 2013	0.85	5/1/13	\$ 925,000	9/1/14
Series 2014	0.80 - 1.95	6/1/14	\$ 720,000	9/1/18
Capital Lease				
School Bus	4.15	9/23/11	\$ 82,655	9/23/15
Utility Tractor	4.00	2/19/14	\$ 40,744	2/19/18

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Capital Outlay Temporary Note					
Series 2013	\$ 925,000	\$ 0	\$ 925,000	\$ 0	\$ 3,931
Series 2014	720,000	0	0	720,000	7,603
	<u>1,645,000</u>	<u>0</u>	<u>925,000</u>	<u>720,000</u>	<u>11,534</u>
Capital Lease					
School Bus	33,807	0	16,504	17,303	1,283
Utility Tractor	31,932	0	7,511	24,421	1,301
	<u>65,739</u>	<u>0</u>	<u>24,015</u>	<u>41,724</u>	<u>2,584</u>
	<u>\$ 1,710,739</u>	<u>\$ 0</u>	<u>\$ 949,015</u>	<u>\$ 761,724</u>	<u>\$ 14,118</u>

Maturities of long-term debt and interest are as follows:

	Principal			Interest			
	General Obligation Capital Outlay Temporary Notes	Capital Leases	Total Principal	General Obligation Capital Outlay Temporary Notes	Capital Leases	Total Interest	Total Principal and Interest
2016	\$ 175,000	\$ 25,121	\$ 200,121	\$ 9,438	\$ 1,478	\$ 10,916	\$ 211,037
2017	180,000	8,135	188,135	7,612	676	8,288	196,423
2018	180,000	8,468	188,468	5,047	344	5,391	193,859
2019	185,000	0	185,000	1,804	0	1,804	186,804
	<u>\$ 720,000</u>	<u>\$ 41,724</u>	<u>\$ 761,724</u>	<u>\$ 23,901</u>	<u>\$ 2,498</u>	<u>\$ 26,399</u>	<u>\$ 788,123</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Certified Budget	Adjustment to		Adjustment for Qualifying Budget Credits	Total Budget for Comparison		Expenditures		Variance - Over (Under)
		Legal Max	Comply with				Chargeable to Current Year		
General Fund	\$ 2,056,968	\$ (50,076)		\$ 29,896	\$ 2,036,788	\$ 2,036,788	\$	\$	0
Special Purpose Funds									
Supplemental General	704,367	(16,600)		0	687,767	687,344			(423)
At Risk (4Yr Old)	21,450	0		0	21,450	21,450			0
At Risk (K-12)	94,930	0		0	94,930	94,930			0
Capital Outlay	2,744,022	0		0	2,744,022	1,686,075			(1,057,947)
Driver Training	7,700	0		0	7,700	2,219			(5,481)
Food Service	187,080	0		0	187,080	171,887			(15,193)
Special Education	464,660	0		0	464,660	416,470			(48,190)
Vocational Education	135,650	0		0	135,650	130,507			(5,143)
KPERS Contribution	188,751	0		0	188,751	154,382			(34,369)
Recreation Commission	159,900	0		0	159,900	159,900			0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	66,253			XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,150			XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0			XXXXXXXXXX
Textbook and Student Material									
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,498			XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	73,817			XXXXXXXXXX
	<u>\$ 6,765,478</u>	<u>\$ (66,676)</u>		<u>\$ 29,896</u>	<u>\$ 6,728,698</u>	<u>\$ 5,706,670</u>			<u>\$ (1,166,746)</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 1,742,445	\$ 29,896 \$ 0	\$ 29,896
State Sources	561,781	2,006,892 2,056,968	(50,076)
	<u>2,304,226</u>	<u>2,036,788</u> <u>\$ 2,056,968</u>	<u>\$ (20,180)</u>
Expenditures			
Instruction	915,385	962,309 \$ 949,710	\$ 12,599
Student Support Services	464	287 0	287
Instructional Support Staff	5,907	5,211 5,940	(729)
General Administration	125,889	113,081 164,335	(51,254)
School Administration	49,888	48,607 49,950	(1,343)
Central Services	41,133	39,836 0	39,836
Operations & Maintenance	192,337	147,540 200,950	(53,410)
Student Transportation Services	36,157	47,104 53,400	(6,296)
Transfers	671,652	672,813 632,683	40,130
Adjustment to Comply With Legal			
Max	0	0 (50,076)	50,076
Adjustment for Qualifying Budget			
Credits	0	0 29,896	(29,896)
	<u>2,038,812</u>	<u>2,036,788</u> <u>\$ 2,036,788</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	265,414	0	
Unencumbered Cash, Beginning	0	0	
Excess Revenue to State	265,414	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 654,707	\$ 674,457	\$ 667,527
County Sources	15,739	24,532	21,370
	<u>670,446</u>	<u>698,989</u>	<u>\$ 688,897</u>
Expenditures			
Instruction	33,244	23,967	\$ 67,058
Student Support Services	49,522	57,573	49,979
Instructional Support Staff	112,933	112,624	115,620
General Administration	2,529	19,340	5,000
School Administration	172,997	171,921	176,556
Operations & Maintenance	169,343	173,576	200,000
Student Transportation Services	42,031	33,790	50,500
Transfers	87,809	94,553	39,654
Adjustment to Comply With Legal			
Max	0	0	(16,600)
	<u>670,408</u>	<u>687,344</u>	<u>\$ 687,767</u>
Receipts Over (Under) Expenditures	38	11,645	
Unencumbered Cash, Beginning	15,432	15,470	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 15,470</u>	<u>\$ 27,115</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk (4Yr Old) Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 21,422	\$ 21,450	\$ 21,450	\$ 0
	<u>21,422</u>	<u>21,450</u>	<u>\$ 21,450</u>	<u>\$ 0</u>
Expenditures				
Instruction	20,426	16,233	\$ 21,450	\$ (5,217)
Other Support Services	<u>996</u>	<u>5,217</u>	<u>0</u>	<u>5,217</u>
	<u>21,422</u>	<u>21,450</u>	<u>\$ 21,450</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 95,250	\$ 99,839	\$ 94,930	\$ 4,909
	<u>95,250</u>	<u>99,839</u>	<u>\$ 94,930</u>	<u>\$ 4,909</u>
Expenditures				
Instruction	<u>95,250</u>	<u>94,930</u>	<u>94,930</u>	<u>\$ 0</u>
	<u>95,250</u>	<u>94,930</u>	<u>\$ 94,930</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	4,909		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 4,909</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,406,624	\$ 839,892	\$ 865,265	\$ (25,373)
County Sources	17,661	26,045	20,172	5,873
Transfers	52,796	0	0	0
	<u>1,477,081</u>	<u>865,937</u>	<u>\$ 885,437</u>	<u>\$ (19,500)</u>
Expenditures				
Instruction	5,495	22,930	\$ 50,000	\$ (27,070)
Student Support Services	30	0	5,000	(5,000)
Instructional Support Staff	0	480	10,000	(9,520)
General Administration	0	36,243	45,000	(8,757)
School Administration	0	80	5,000	(4,920)
Operations & Maintenance	0	71,302	25,000	46,302
Transportation	56,149	76,143	60,000	16,143
Facilities Acquisition and Construction	928,212	542,363	1,607,488	(1,065,125)
Debt Service	6,552	936,534	936,534	0
	<u>996,438</u>	<u>1,686,075</u>	<u>\$ 2,744,022</u>	<u>\$ (1,057,947)</u>
Receipts Over (Under) Expenditures	480,643	(820,138)		
Unencumbered Cash, Beginning	1,377,942	1,858,585		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,858,585</u>	<u>\$ 1,038,447</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 0	\$ 330	\$ 0	\$ 330
State Sources	1,445	1,302	1,700	(398)
Transfers	4,975	1,451	6,000	(4,549)
	<u>6,420</u>	<u>3,083</u>	<u>\$ 7,700</u>	<u>\$ (4,617)</u>
Expenditures				
Instruction	4,092	686	\$ 4,700	\$ (4,014)
Vehicle Operations, Maintenance Services	2,328	1,533	3,000	(1,467)
	<u>6,420</u>	<u>2,219</u>	<u>\$ 7,700</u>	<u>\$ (5,481)</u>
Receipts Over (Under) Expenditures	0	864		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 864</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 49,409	\$ 48,881 \$ 47,764	\$ 1,117
State Sources	1,302	1,159 1,115	44
Federal Sources	71,183	60,694 68,084	(7,390)
Transfers	50,569	61,153 15,117	46,036
	<u>172,463</u>	<u>171,887</u> <u>\$ 132,080</u>	<u>\$ 39,807</u>
Expenditures			
Operations & Maintenance	5,232	80 \$ 5,590	\$ (5,510)
Food Service Operations	165,358	171,807 181,490	(9,683)
	<u>170,590</u>	<u>171,887</u> <u>\$ 187,080</u>	<u>\$ (15,193)</u>
Receipts Over (Under) Expenditures	1,873	0	
Unencumbered Cash, Beginning	53,127	55,000	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 55,000</u>	<u>\$ 55,000</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 7,569	\$ 24,432	\$ 2,000	\$ 22,432
Transfers	<u>399,898</u>	<u>394,861</u>	<u>399,190</u>	<u>(4,329)</u>
	<u>407,467</u>	<u>419,293</u>	<u>\$ 401,190</u>	<u>\$ 18,103</u>
Expenditures				
Instruction	356,141	404,452	\$ 440,000	\$ (35,548)
Student Transportation Services	<u>22,762</u>	<u>12,018</u>	<u>24,660</u>	<u>(12,642)</u>
	<u>378,903</u>	<u>416,470</u>	<u>\$ 464,660</u>	<u>\$ (48,190)</u>
Receipts Over (Under) Expenditures	28,564	2,823		
Unencumbered Cash, Beginning	34,906	63,470		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 63,470</u>	<u>\$ 66,293</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 134,551	\$ 130,507	\$ 135,650	\$ (5,143)
	<u>134,551</u>	<u>130,507</u>	<u>\$ 135,650</u>	<u>\$ (5,143)</u>
Expenditures				
Instruction	<u>134,551</u>	<u>130,507</u>	<u>\$ 135,650</u>	<u>\$ (5,143)</u>
	<u>134,551</u>	<u>130,507</u>	<u>\$ 135,650</u>	<u>\$ (5,143)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	<u>\$ 154,714</u>	<u>\$ 154,382</u>	<u>\$ 188,751</u>	<u>\$ (34,369)</u>
	<u>154,714</u>	<u>154,382</u>	<u>\$ 188,751</u>	<u>\$ (34,369)</u>
Expenditures				
Instruction	93,046	79,147	\$ 113,516	\$ (34,369)
Student Support Services	4,741	5,784	5,784	0
Instructional Support Staff	9,645	11,767	11,767	0
General Administration	13,076	15,771	15,771	0
School Administration	18,507	22,759	22,759	0
Operations and Maintenance	6,717	8,195	8,195	0
Student Transportation Services	3,966	4,839	4,839	0
Food Service Operations	<u>5,016</u>	<u>6,120</u>	<u>6,120</u>	<u>0</u>
	<u>154,714</u>	<u>154,382</u>	<u>\$ 188,751</u>	<u>\$ (34,369)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Recreation Commission Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 120,209	\$ 156,538	\$ 158,518
County Sources	3,311	4,891	1,198
	<u>123,520</u>	<u>161,429</u>	<u>\$ 159,716</u>
Expenditures			
Community Service Operations	<u>120,000</u>	<u>159,900</u>	<u>159,900</u>
	<u>120,000</u>	<u>159,900</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,520	1,529	
Unencumbered Cash, Beginning	0	3,520	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 3,520</u>	<u>\$ 5,049</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 79,107	\$ 67,445
	<u>79,107</u>	<u>67,445</u>
Expenditures		
Instruction	<u>82,590</u>	<u>66,253</u>
	<u>82,590</u>	<u>66,253</u>
Receipts Over (Under) Expenditures	(3,483)	1,192
Unencumbered Cash, Beginning	1,144	(2,339)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (2,339)</u>	<u>\$ (1,147)</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 7,050	\$ 8,840
	<u>7,050</u>	<u>8,840</u>
Expenditures		
Instruction	<u>2,254</u>	<u>3,150</u>
	<u>2,254</u>	<u>3,150</u>
Receipts Over (Under) Expenditures	4,796	5,690
Unencumbered Cash, Beginning	1,062	5,858
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 5,858</u>	<u>\$ 11,548</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 58,105
	<u>0</u>	<u>58,105</u>
Expenditures		
Instruction	36,918	0
Student Transportation Services	<u>15,258</u>	<u>0</u>
	<u>52,176</u>	<u>0</u>
Receipts Over (Under) Expenditures	(52,176)	58,105
Unencumbered Cash, Beginning	194,600	142,424
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 142,424</u>	<u>\$ 200,529</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 10,317	\$ 10,574
	<u>10,317</u>	<u>10,574</u>
Expenditures		
Instruction	<u>1,166</u>	<u>1,498</u>
	<u>1,166</u>	<u>1,498</u>
Receipts Over (Under) Expenditures	9,151	9,076
Unencumbered Cash, Beginning	22,061	31,212
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 31,212</u>	<u>\$ 40,288</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
7-12 Building					
Band	\$ 189	\$ 906	\$ 769	\$ 326	
Cheerleaders	2,059	2,793	4,209	643	
Choir	250	50	0	300	
FFA	61,970	32,485	34,891	59,564	
FFA Memorial Scholarship	4,368	12	0	4,380	
Ethel Gillig FFA	1,511	3	0	1,514	
Industrial Arts Club	462	138	412	188	
Kays	2,540	1,048	2,306	1,282	
National Honor Society	644	1,267	1,050	861	
Renaissance/Forensics	1,563	2,609	2,210	1,962	
Student Council	497	1,425	1,839	83	
Weightlifters' Club	87	0	0	87	
Willig/Volgammott					
Scholarship Fund	50,000	0	0	50,000	
Class of 2014	2,714	0	2,704	10	
Class of 2015	4,477	849	4,023	1,303	
Class of 2016	4,593	7,677	8,166	4,104	
Class of 2017	4,507	516	25	4,998	
Class of 2018	3,371	2,188	672	4,887	
Class of 2019	1,555	5,493	1,868	5,180	
Class of 2020	0	475	35	440	
SBJH STUCO	702	0	150	552	
SBJH Cheer/Pep Club	2,000	840	247	2,593	
Lauren Merklein	8,214	20	1,000	7,234	
FCCLA	823	46	524	345	
	<u>159,096</u>	<u>60,840</u>	<u>67,100</u>	<u>152,836</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
K-6 Building				
Student Council	\$ 1,748	\$ 0	\$ 0	\$ 1,748
	<u>1,748</u>	<u>0</u>	<u>0</u>	<u>1,748</u>
 Total Agency Funds	 <u>\$ 160,844</u>	 <u>\$ 60,840</u>	 <u>\$ 67,100</u>	 <u>\$ 154,584</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
					Unencumbered Cash Balance	Cash Balance		
7-12 Building	\$ 12,278	\$ 0	\$ 21,460	\$ 19,608	\$ 14,130	\$ 0	\$ 0	\$ 14,130
Student Activity Events	725	0	9,499	8,481	1,743	0	0	1,743
Yearbooks	2,067	0	24,596	24,251	2,412	0	0	2,412
Concessions	3,615	0	303	3	3,915	0	0	3,915
Football Scoreboard	1,373	0	0	0	1,373	0	0	1,373
Lyceums								
	20,058	0	55,858	52,343	23,573	0	0	23,573

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered		Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered		Add Encumbrances and Accounts Payable		Ending Cash Balance
	Cash Balance		Encumbrances				Cash Balance		Payable	Balance	
K-6 Building											
Activity Tickets	\$	0	\$	0	\$	400	\$	0	\$	0	0
Yearbook		0		0		680		0		0	0
Project Playground		39,397		0		16,755		51,427		0	51,427
Project Gym Sound System		19		0		1,131		178		0	178
Book Fair		0		0		2,667		0		0	0
		<u>39,416</u>		<u>0</u>		<u>21,474</u>		<u>51,605</u>		<u>0</u>	<u>51,605</u>
Total District Activity Funds	\$	59,474	\$	0	\$	73,817	\$	75,178	\$	0	75,178

FEDERAL AWARD INFORMATION

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-14	Receipts	Expenditures	Unencumbered Cash 6-30-15
Department of Education						
Rural Education Achievement Program	84.358	\$ 14,692	\$ 0	\$ 14,692	\$ 14,692	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	14,687				
National School Lunch Program	10.555	46,007				
		60,694	0	60,694	60,694	0
Department of Education						
Title I Low Income	84.010	39,303	1,181	39,303	40,484	0
School Preparedness	84.302	0	500	0	500	0
Title II-Tech Lit	84.318	0	197	0	197	0
Title II-Improving Teacher Quality	84.367	6,682	(2,647)	8,182	6,682	(1,147)
		45,985	(769)	47,485	47,863	(1,147)
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Perkins Vocational Education	84.048	3,698	(1,570)	5,268	3,698	0
Total Federal Awards		\$ 125,069	\$ (2,339)	\$ 128,139	\$ 126,947	\$ (1,147)